



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 27, 2005

Office of the United States Trustee  
Attn: Neal Jensen, Assistant trustee  
Liberty Center, Suite 204  
301 Central Avenue  
Great Falls, MT 59401

This letter is being sent as a follow up to our previous message regarding the Insolvency centralization. The Insolvency operation is proceeding with plans to consolidate the clerical and paraprofessional work to one centralized location - the Philadelphia campus.

**Effective August 8, 2005, Chapter 7 No Asset cases and Chapter 13 post-confirmation cases for the states of Colorado, Montana, Wyoming and the Riverside and Santa Anna Divisions of the Central District and the Southern District of California will be assigned to Insolvency employees in the Centralized Insolvency Operation (CIO) at the Philadelphia campus. All mail and phone communications pertaining to those cases should be directed to the Philadelphia campus effective on that date.**

Insolvency employees at the campus will be responsible for taking all actions on cases that are assigned to them, including handling incoming phone calls and processing Insolvency mail directed to the campus. A toll free call center has been established for Insolvency related calls. The toll free number is 1-800-913-9358. The fax number for the CIO is 215-516-2015. The campus staff will consist of day and swing shifts to enable customers to speak with assisters during working hours in all time zones.

There will be two mailing addresses for cases assigned to the campus.

- All payments for Chapter 7, Chapter 9, Chapter 12 and Chapter 13 cases should be sent to P.O. Box 21125, Philadelphia, PA 19114.
- All other correspondence pertaining to the cases listed above should be sent to P.O. Box 21126, Philadelphia, PA 19114.
- Payments for Chapter 11 cases will continue to be sent to the local offices.
- Insolvency will notify the Clerk of the Court to change our official address on their matrix.

Eventually, the campus will also be responsible for initial processing of all new bankruptcy cases and closing actions on cases that have been discharged or dismissed. Insolvency employees in local offices and the campus are continuing to work together to ensure the current levels of customer service are maintained.

A significant amount of the types of work currently performed by the professional staff in Insolvency local offices will remain assigned to Insolvency field employees including Chapter 9, 11 and 12 cases as well as Chapter 13 pre-confirmation cases and complex Chapter 7 cases. In most instances, interaction with Insolvency field employees will remain unchanged.

If you have any questions or concerns, please contact Chris Palin at 949-389-4165.

Sincerely,  
*/s/ Thomas D. Mathews*

Thomas D. Mathews  
Director, Advisory, Insolvency & Quality